

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF VIRGINIA

UNITED STATES OF AMERICA,	)	
	)	Case No. 7:19cv645
Plaintiff,	)	
	)	
v.	)	
	)	
AIMEE E. REESE,	)	
4459 North Fork Rd.,	)	
Elliston, Virginia 24087;	)	
	)	
RANDALL J. REESE,	)	
4459 North Fork Rd.,	)	
Elliston, Virginia 24087;	)	
	)	
VIRGINIA DEPARTMENT OF TAXATION,	)	
1957 Westmoreland Street,	)	
Richmond, VA 23230; and	)	
	)	
MEDKEY INCORPORATED,	)	
1502 Williamson Rd. NE, #350,	)	
Roanoke, VA 24011;	)	
	)	
Defendants.	)	
	)	
	)	
	)	

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**COMPLAINT**

The plaintiff, the United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, has commenced this civil action to collect the trust fund recovery penalty assessments made against defendant Aimee E. Reese; to enforce the tax liens of the United States against a real property, which is commonly described as 2890 Lindsey Drive, Elliston, Virginia (the “Subject Real Property”); and to obtain a judicial sale of the Subject Real Property with the proceeds from such sale being distributed according to the relative priorities of the parties’ claims.

### **JURISDICTION & VENUE**

1. Jurisdiction over this action is conferred upon this Court by 28 U.S.C. §§ 1340 and 1345, as well as 26 U.S.C. §§ 7402 and 7403.
2. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396.

### **PARTIES**

3. The plaintiff is the United States of America.
4. Aimee E. Reese is a defendant who resides in Montgomery County, Virginia, which is within this judicial district.
5. Randall J. Reese is joined as a defendant because he has or may claim an interest in the Subject Real Property.
6. The Virginia Department of Taxation is joined as a defendant because it has or may claim an interest in the Subject Real Property.
7. Medkey Incorporated is joined as a defendant because it has or may claim an interest in the Subject Real Property.

### **COUNT I - REDUCE TRUST FUND RECOVERY PENALTIES ASSESSED AGAINST DEFENDANT AIMEE E. REESE TO JUDGMENT**

8. Aimee E. Reese was the bookkeeper and office manager of Superior Construction Inc. (“Superior”) during at least from the second quarter of 2001 until the fourth quarter of 2003 (the “relevant period”). During the relevant period, Ms. Reese was a person who was responsible for collecting, truthfully accounting for, and paying over to the Internal Revenue

Service the federal income, Medicare and social security taxes (employment taxes) withheld from the wages of the employees of Superior.

9. Ms. Reese was aware that Superior owed the United States employment taxes during the relevant period because she signed the federal employment (Form 941) tax returns for Superior that showed the company owed the United States employment taxes withheld from the wages of employees and did not pay the taxes owed at the time the returns were filed.

10. Ms. Reese had the authority to pay the employment taxes owed to the United States because she had signature authority over the bank accounts of Superior.

11. Ms. Reese willfully caused Superior not to pay its employment tax liability. Ms. Reese had financial authority over Superior and determined which creditors the company would pay. Ms. Reese signed checks during and after the relevant period paying other creditors and not the United States.

12. A delegate of the Secretary of the Treasury of the United States assessed against Ms. Reese pursuant to 26 U.S.C. § 6672 the trust fund recovery penalties for the taxable periods described below on June 26, 2008. The assessments represent the federal income, Medicare and social security taxes that were withheld from the wages of the employees of Superior for the taxable periods described below but not paid over to the United States.

<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Amount of Assessments</b>	<b>Unpaid Balance as of Sept. 2, 2019</b>
6/30/2001	6/26/2008	\$17,889.50	\$27,238.87
9/30/2001	6/26/2008	\$15,712.61	\$24,138.14
12/31/2001	6/26/2008	\$16,505.67	\$24,627.14
3/31/2002	6/26/2008	\$16,049.61	\$24,655.90

<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Amount of Assessments</b>	<b>Unpaid Balance as of Sept. 2, 2019</b>
6/30/2002	6/26/2008	\$16,860.06	\$25,900.87
9/30/2002	6/26/2008	\$19,451.00	\$29,881.18
12/31/2002	6/26/2008	\$14,997.55	\$23,039.65
3/31/2003	6/26/2008	\$13,761.73	\$21,141.16
6/30/2003	6/26/2008	\$17,604.18	\$27,044.07
9/30/2003	6/26/2008	\$16,901.30	\$25,964.26
12/31/2003	6/26/2008	\$13,225.60	\$20,317.53
<b>TOTAL</b>			<b>\$273,948.77</b>

13. Notices that Aimee E. Reese would be subject to assessment of the trust fund tax penalties were sent in accordance with 26 U.S.C. § 6672(b) prior to any demand for payment.

14. Notices and demands for payment of the assessments for the trust fund recovery penalties described in paragraph 12 were made on Aimee E. Reese.

15. Aimee E. Reese has failed to pay the United States the full amount owed as a result of the tax assessments described in paragraph 12.

16. By reason of the tax assessments described in paragraph 12, Aimee E. Reese is indebted to the United States for trust fund recovery penalties and statutory additions to the penalties in the total amount of \$273,948.77 as of September 2, 2019, plus statutory additions and interest that will continue to accrue after that date according to law.

## **COUNT II - FORECLOSURE OF THE FEDERAL TAX LIENS**

17. The United States incorporates by reference the allegations set forth in paragraphs 1 through 16, above.

18. By reason of the assessments made against defendant Aimee Reese for unpaid trust fund recovery penalties described in paragraph 12, Federal tax liens arose on the date of

the assessments and, pursuant to 26 U.S.C. §§ 6321 and 6323, attached to all property and rights to property owned or thereafter acquired by defendant Aimee Reese.

19. The Internal Revenue Service filed notices of federal tax liens against Aimee Reese with the Montgomery County Circuit Court reflecting the assessments in paragraph 12 August 27, 2008 and refiled the liens on December 4, 2017.

20. Defendant Aimee Reese acquired the real property located at 2890 Lindsey Drive, Elliston, Virginia with her husband, Randall Jackson Reese, from the Reese Family Limited Partnership on December 14, 2010 as evidenced by a deed, which is attached hereto as Exhibit A. The Subject Real Property is more particularly described as on page 1 of Exhibit A.

21. The United States has valid and subsisting tax liens that encumber defendant Aimee Reese's interest in the Subject Real Property. These Federal tax liens should be ordered to be foreclosed, the Subject Real Property sold, with the proceeds of such sale be distributed to the United States as payment toward the federal tax liens and the other parties according to the law.

**WHEREFORE**, the United States of America respectfully prays for judgment in its fair and equitable determination as follows:

- (a) That the Court render judgment in favor of the United States against Aimee E. Reese in the amount of \$273,948.77 as of September 2, 2019 together with statutory additions and interest accruing after that date according to law;
- (b) That the Court adjudge and decree that the United States has valid and subsisting tax liens that attach to and encumber defendant Aimee E. Reese's interest in the Subject Real Property as described in paragraph 20; and that the Subject Real Property be sold according to law, free and clear of any right, title, lien, claim or interest of any of the parties herein;
- (c) That the Court adjudge, determine, and decree that the proceeds of the sale of the Subject Real Property be distributed in a manner consistent with the relative priorities of the parties' claims according to the law; and

(d) That the Court grants the United States such other and further relief as it deems just and proper.

Dated: September 24, 2019

THOMAS T. CULLEN  
UNITED STATES ATTORNEY

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ Kunal J. Choksi  
KUNAL J. CHOKSI  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, DC 20044  
(P) 202-305-3136  
Kunal.j.choksi@usdoj.gov  
*Counsel for the United States of America*

THIS DEED WAS PREPARED WITHOUT THE BENEFIT OF TITLE EXAMINATION

**THIS DEED OF GIFT** is made and entered into on this 14<sup>th</sup> day of December, 2010, by and between the **REESE FAMILY LIMITED PARTNERSHIP**, Grantor, and **RANDALL JACKSON REESE**, and **AIMEE REESE**, husband and wife, as tenants by the entirety with the right of survivorship, Grantees;

WITNESSETH:

**THAT FOR** the sum of One Dollar (\$1.00), cash paid in hand by the Grantees to the Grantor, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Grantor does hereby GRANT, ASSIGN, TRANSFER, and CONVEY unto the Grantees, Randall Jackson Reese, and Aimee Reese, husband and wife, as tenants by the entirety with the right of survivorship, in fee simple, with **GENERAL WARRANTY** and **MODERN ENGLISH COVENANTS OF TITLE**, all that certain tract or parcel of real estate, together with the improvements thereon and appurtenances thereunto belonging, situate, lying and being in the Mount Tabor Magisterial District of Montgomery County, Virginia, and more particularly designated and described as follows:

Being all of **Lot 45, containing 1.978 Acres, The Ridges Subdivision Phase 6**, located in Montgomery County, Virginia, and further being more particularly described and shown on a plat of survey entitled "MAJOR SUBDIVISION SURVEY OF: THE RIDGES PHASE 6 SURVEY FOR REESE FAMILY LIMITED PARTNERSHIP, MT. TABOR MAGISTERIAL DISTRICT, MONTGOMERY COUNTY, VIRGINIA," prepared by John D. Abbott Engineering and Surveying, Inc., dated February 3, 2006, designated as Job No. 06014C, which plat is of record in the Clerk's Office of the Circuit Court of Montgomery County, Virginia, in Plat Book 27, at Page 79.

*Tax Map No.: 045-9-45*

*Parcel ID No.: 140178*

Subject to that certain Declaration of Subdivision Covenants, Conditions, and Restrictions dated the 8<sup>th</sup> day of March, 2007, recorded in the aforementioned Clerk's Office at Instrument Number 2007002661.

FRANK, SPICER &  
COX, P.C.  
504 SOUTH MAIN STREET  
BLACKSBURG, VA 24060  
(540) 552-0007



Further subject to a Deed of Easement dated the 20<sup>th</sup> day of December, 2007, recorded in the aforementioned Clerk's Office at Instrument Number 2008001854.

BEING a part of the same property conveyed unto the Reese Family Limited Partnership, by deed dated the 21<sup>st</sup> day of July, 2003 from Lynn J. Reese and Mary D. Reese, husband and wife, which deed is of record in the Circuit Court Clerk's Office of Montgomery County, Virginia, at Instrument Number 200313183.

This conveyance is made further subject to all restrictions, reservations, conditions, rights-of-way and easements, if any, contained in the instruments constituting the chain of title to the property herein conveyed or any part thereof, and to matters visible upon inspection.

Exemption from state and local recordation taxes as claimed under the provisions of §58.1-811(D), of the *Code of Virginia*, 1950, as amended, as this is a deed of gift.

**WITNESS** the following signatures and seals:

**REESE FAMILY LIMITED PARTNERSHIP**

By: Lynn Reese (SEAL)  
Lynn Reese, General Partner

COMMONWEALTH OF VIRGINIA  
COUNTY OF MONTGOMERY to wit:

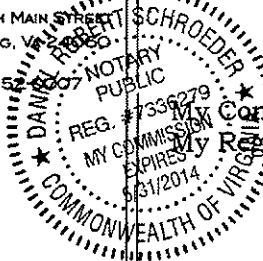
The foregoing instrument was acknowledged before me this 12<sup>th</sup> day of JANUARY, 2011, by Lynn Reese, General Partner of the Reese Family Limited

FRANK, SPICER &  
COX, P.C.

504 SOUTH MAIN STREET  
BLACKSBURG, VA 24050

(540) 552-1800

Partnership.



Commission Expires: 5/31/2014  
Registration #: 7336279

Daniel Robert Schroeder  
Notary Public

REESE FAMILY LIMITED PARTNERSHIP

By: Mary Reese (SEAL)  
Mary Reese, General Partner

COMMONWEALTH OF VIRGINIA  
COUNTY OF MONTGOMERY to wit:

The foregoing instrument was acknowledged before me this 12<sup>th</sup> day of  
JANUARY, 2011, by Mary Reese, General Partner of the Reese Family Limited  
Partnership.

Daniel Robert Schroeder  
Notary Public

My Commission Expires: 5/31/2014  
My Registration #: 7336279



INSTRUMENT #11000908  
RECORDED IN THE CLERK'S OFFICE OF  
MONTGOMERY COUNTY ON  
FEBRUARY 4, 2011 AT 02:37PM

ERICA W. WILLIAMS, CLERK  
RECORDED BY: CXW

FRANK, SPICER &  
COX, P.C.  
504 SOUTH MAIN STREET  
BLACKSBURG, VA 24060  
(540) 552-0007

A Copy – Teste:  
ERICA W. CONNER  
Circuit Court Montgomery County, Virginia  
By: Ralph Lambert, Deputy Clerk

**CIVIL COVER SHEET**

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

United States of America

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Kunal J. Choksi, Department of Justice, Tax Division, P.O. Box 227,  
Washington, DC 20044; (202) 307-3136**DEFENDANTS**Aimee E. Reese, Randall J. Reese, Virginia Department of Taxation,  
Medkey IncorporateCounty of Residence of First Listed Defendant **Montgomery**

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF  
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question  
(U.S. Government Not a Party)
- ☐ 4 Diversity  
(Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

CONTRACT	TORTS		FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<b>PERSONAL INJURY</b> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
<b>REAL PROPERTY</b> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	<b>PRISONER PETITIONS</b> <b>Habeas Corpus:</b> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <b>Other:</b> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

**V. ORIGIN** (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

**VI. CAUSE OF ACTION**Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
**26 U.S.C. 7401, 7403**

Brief description of cause:

Suit to reduce federal income tax assessments to judgment and foreclose on tax lien

**VII. REQUESTED IN COMPLAINT:**☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.**DEMAND \$**  
**273,948.77**

CHECK YES only if demanded in complaint:

**JURY DEMAND:** ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE \_\_\_\_\_

DOCKET NUMBER \_\_\_\_\_

DATE

09/24/2019

SIGNATURE OF ATTORNEY OF RECORD

/s/ Kunal J. Choksi

FOR OFFICE USE ONLY

RECEIPT #

Case 7:19-cv-00645-EKD Document 1-2 Filed 09/24/19 Page 1 of 1 Pageid#: 11

AMOUNT

APPROPRIATE

JUDGE

Dillon

MAILED